GOVERNMENT OF IRELAND BILL, 1893
(EFFECT ON ESTIMATED REVENUE AND EXPENDITURE, 1892–93).

RETURN to an Order of the Honourable The House of Commons, dated 16 March 1893;—*for*,

RETURN "showing the effect of the GOVERNMENT OF IRELAND BILL, 1893 on the ESTIMATED REVENUE of the UNITED KINGDOM for 1892–93, collected by IMPERIAL OFFICERS, and the ESTIMATED EXPENDITURE to be met thereout."

Treasury Chambers,
17 March 1893.

JOHN T. HIBBERT.

(*Mr. Courtney.*)

Ordered, by The House of Commons, *to be Printed,*
20 *March* 1893.

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EXPLANATORY MEMORANDUM.

THIS Return is intended to show the effect of the financial proposals contained in the Government of Ireland Bill, 1893, on the Budget of the United Kingdom.

The figures used are those which were given for 1892-93 in the Budget Statement made by the Chancellor of the Exchequer on the 11th April 1892. To those figures must be added, on the one side, the special taxes collected by Imperial Officers for Local Authorities, and, on the other side, the expenditure which is met out of the produce of those special taxes, and which may he measured by the amount thus placed at the disposal of the Local Authorities.

This addition is necessary in order to compare the existing financial arrangements with those for which the Bill provides; inasmuch as those local services at present met out of the special local taxes assigned to Ireland are included in the Civil Government charges for which the Irish Exchequer would become liable, and the amounts which Ireland contributes to the moiety of the Prohate Duty and to the Excise surtax, at present payable to the Local Taxation Accounts, are included in the Revenue with which the Irish Exchequer would be credited, in order to meet the Civil Government charges of Ireland.

The difference hetween the Irish figures on the expenditure side of the following Tahle and those used by Mr. Gladstone is due to the fact that, as he wished to show what might be considered a sample balance-sheet of Ireland, based on the latest calculations, the figures which he took represented what is expected to be the actual expenditure of the financial year ending the 31st March 1893, which, when allowance has been made for Supplementary Grants on the one hand, and for aggregate savings on grants on the other hand, will probably be less hy (about) 40,000 *l.* than the original provision made in the Budget for Irish services.

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RETURN showing the effect of the GOVERNMENT OF IRELAND BILL, 1893, on the OFFICERS, and the ESTIMATED

1892-93.

BUDGET ESTIMATES.

REVENUE.

	United Kingdom (Budget Estimate).	Amount Estimated to be contributed by Ireland.	Remainder.
I.—EXCHEQUER REVENUE:	£.	£.	£.
1. Customs	19,900,000	—	19,900,000
2. Inland Revenue:			
(1.) Excise	25,452,000	(a) 3,258,000	22,194,000
(2.) Stamps	13,500,000	(b) 576,000	12,924,000
(3.) Land Tax	1,040,000	—	1,040,000
(4.) House Duty	1,410,000	—	1,410,000
(5.) Income Tax	13,400,000	(c) 548,000	12,852,000
3. Postal Revenue	12,900,000	(d) 741,000	12,219,000
4. Crown Lands	435,000	(e) 65,000	370,000
5. Interest, &c.	220,000	—	220,000
6. Miscellaneous	2,076,000	(f) 142,000	1,934,000
TOTAL EXCHEQUER REVENUE £.	90,453,000	5,390,000	85,063,000
II.—LOCAL TAXATION REVENUE:			
1. Customs—Beer and Spirits	211,000	—	211,000
2. Excise:			
(1.) Beer and Spirits	1,156,000	(a) 140,000	1,016,000
(2.) Licences	3,380,000	—	3,380,000
3. Stamps (Probate Duty)	2,600,000	(b) 122,000	2,478,000
TOTAL LOCAL TAXATION REVENUE £.	7,358,000	271,000	7,085,000
TOTAL REVENUE collected by IMPERIAL OFFICERS £.	97,809,000	5,661,000	92,148,000

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ESTIMATED REVENUE of the UNITED KINGDOM for 1892-93, collected by IMPERIAL EXPENDITURE to be met thereout.

1892-93.

BUDGET ESTIMATES.

EXPENDITURE.

	United Kingdom (Budget Estimate).	Ireland (Expenditure for Local Services).	Remainder.
I.—MET OUT OF EXCHEQUER REVENUE:	£.	£.	£.
1. National Debt Charges - - -	25,200,000	—	25,200,000
2. Naval and Military Charges:			
(a) Army - - - - - -	17,631,000	—	17,631,000
(b) Navy - - - - - -	15,060,000	—	15,060,000
3. Civil Government Charges:			
(a) On Consolidated Fund - -	1,663,000	(g) 190,000	1,473,000
(b) Voted - - - - - -	17,701,000	(h) 2,703,000 (i) 1,000,000	14,088,000
4. Collection of Taxes - - - -	2,649,000	(k) 160,000	2,489,000
5. Postal Services - - - - -	9,630,000	(l) 790,000	8,840,000
TOTAL EXPENDITURE met out of EXCHEQUER REVENUE - - £.	90,253,000	4,843,000	85,410,000
II.—MET OUT OF LOCAL TAXATION REVENUE:			
1. Out of Beer and Spirits - - -	1,370,000	124,000	1,252,000
2. Out of Licences - - - - - -	3,380,000	—	3,380,000
3. Out of Stamps (Probate) - - -	2,000,000	234,000	2,360,000
TOTAL EXPENDITURE met out of LOCAL TAXATION REVENUE - £.	7,356,000	(m) 356,000	6,998,000
TOTAL EXPENDITURE - - - £.	97,609,000	5,201,000	92,406,000
Estimated Surplus (+) or Deficit (—) -	+ 200,000	+ 400,000	— 260,000
£.	97,609,000	5,661,000	92,148,000

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NOTES.

REVENUE.

(*a*) The yield of Irish Excise is estimated at—

	£.
Exchequer	3,258,000
Local Taxation	149,000
	3,407,000

Taken in round figures by Mr. Gladstone at - - - - - - - 3,410,000

and divided as follows:—

	£.	
Excise proper	3,220,000	
Licences	190,000	
		3,410,000

(*b*) The yield of Irish Stamp Duties is estimated at—

Exchequer	636,000
Local Taxation	122,000
	758,000

Taken in round figures by Mr. Gladstone at - - - - - - - 755,000

(*c*) Income Tax taken by Mr. Gladstone at - - - - - - - - 550,000

(*d*) Postal Revenue - ditto - ditto - - - - - - - - 740,000

(*e*) Including an allowance for interest on investments in England of proceeds of sale of Crown property in Ireland.

(*f*) Taken by Mr. Gladstone at the round figure of - - - - - - 140,000

EXPENDITURE.

(*g*) Taken by Mr. Gladstone on latest available figures of probable expenditure at - 189,000

(*h*) Ditto - - ditto - - ditto - - - - - at - 2,663,000

A million and a half has been deducted as the approximate cost of Irish Police and Constabulary.

(*i*) Contribution to Imperial Constabulary in Ireland.

(*k*) Collection of Inland Revenue only.

(*l*) Including adjustments for Imperial Packet Service, and also a contribution towards the Telegraph Debt.

(*m*) This sum of - - - - - - - - - - - - - - -	358,000
added to those taken by Mr. Gladstone for Consolidated Fund Charges (*g*) -	189,000
and for Voted Services (*h*) - - - - - - - - - - -	2,663,000
yields the total, given for Civil Charges in his speech, of - - - - -	£. 3,210,000

Whitehall, Treasury Chambers,
11 March 1898.

R. E. WELBY.

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APPENDIX I.

FIGURES used by Mr. GLADSTONE in his Speech.

	£.	£.
1. EXCISE contributed by Ireland (exclusive of Licences) - - -		3,220,000
2. LOCAL TAXES:	£.	
(a) Stamp Duties -	755,000	
(b) Income Tax - -	550,000	
(c) Excise Licences -	190,000	
		1,495,000
3. POSTAL REVENUE - - - -		740,000
4. CROWN LANDS - - - -		65,000
5. MISCELLANEOUS REVENUE - -		140,000
	£.	5,660,000

	£.
1. CIVIL GOVERNMENT CHARGES (exclusive of Constabulary, &c. Charge, and Salary of Lord Lieutenant, but inclusive of Local Charges met out of Local Taxation Revenue) - - - -	3,210,000
2. COLLECTION OF INLAND REVENUE	160,000
3. POSTAL SERVICES - - -	790,000
4. CONTRIBUTION TO IMPERIAL CONSTABULARY, &c. - - -	1,000,000
	5,160,000
SURPLUS - - -	500,000
£.	5,660,000

APPENDIX II.

COMPARING the Estimated Amount of Taxes collected in, with the Estimated Amount contributed by, Ireland in 1892–93.

	Collected in Ireland.	Contributed by Ireland.	Amount by which Contribution is more (+) or less (—) than Collection.
I.—CUSTOMS DUTIES:	£.	£.	£.
(1.) Foreign Spirits—			
(a) Duties payable to Exchequer	366,000	366,000	—
(b) Additional Duties for Local Taxation purposes - -	17,000	17,000	—
TOTAL SPIRITS - - -	*383,000*	*383,000*	—
(2.) Tea - - - - - - -	218,000	486,000	+ 268,000
(3.) Tobacco - - - - - -	1,455,000	1,388,000	— 66,000
(4.) Other Customs Articles - - -	102,000	178,000	+ 76,000
TOTAL CUSTOMS DUTIES - - - £.	2,158,000	2,436,000	+ 278,000
II.—EXCISE DUTIES:			
(1.) Beer—			
(a) Duties payable to Exchequer	760,000	590,000	— 176,000
(b) Additional Duties for Local Taxation purposes - -	32,000	25,000	— 7,000
	798,000	*615,000*	— *183,000*
(2.) Spirits—			
(a) Duties payable to Exchequer	3,978,000	2,480,000	—1,498,000
(b) Additional Duties for Local Taxation purposes - -	199,000	124,000	— 75,000
	4,177,000	*2,604,000*	—*1,573,000*
(3.) Licences - - - - - -	188,000	188,000	—
TOTAL EXCISE DUTIES - - - £.	5,163,000	3,407,000	—1,756,000
III.—STAMPS:			
(1.) Probate Duty (whole) - - -	244,000	244,000	—
(2.) Estate Duty - - - - -	51,000	51,000	—
(3.) Legacy and Succession Duties -	247,000	247,000	—
(4.) General Stamps - - - -	206,000	216,000	+ 10,000
£.	748,000	758,000	+ 10,000
IV.—INCOME TAX - - - - - - £.	530,000	548,000	+ 9,000

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